IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 18TH JUNE 2007 / 28TH JYAISHTA 1929

WP(C).No. 18647 of 2007(T)

PETITIONER:

P.P. MOHAMMED,
ESSAR INDUSTRIES, CHURCH ROAD, S.KALAMASSERY.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, 1ST CIRCLE,
KALAMASSERY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANAD,KOCHI-30.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/06/2007, THE COURT ON 18/06/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.18647 of 2007

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Dated this the 18th day of June, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2004-2005, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within one month from now. The assessing authority is directed to receive payment and on production of receipt, recovery authority will withhold recovery proceedings until disposal of appeal. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms